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Dec. 21, 2006

TO: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: Stephen B. Ackerman, Reg. No. 37,761
28 Davis Avenue
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/764,920
File Date: 01/26/2004
Inventor: Sibrai et al
Examiner: Michael Rutland Wallis
Art Unit: 2835
Title: High Q linear controlled variable capacitor
Customer Number: 28112

RESPONSE TO OFFICE ACTION

This is in response to the office action dated Oct. 25, 2006. Please amend the above-identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 26, 2006.

Signature Date: 12/26/06

Stephen B. Ackerman, Reg. No. 37,761

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 12 of this paper.